



NORFOLK

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June 10, 2014

To the Honorable Council
City of Norfolk, Virginia

R-17

Re: Tax Overpayment
Personal Touch Homecare of VA, Inc.

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Personal Touch Homecare of VA, Inc., \$7,747.03 based upon the overpayment of Business License Tax for Year 2014, resulting in a refund due of \$7,747.03, plus interest.

Respectfully submitted,

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

5/1/14mr

Form and Correctness Approved: *JWP*

By *[Signature]*
Office of the City Attorney

Contents Approved:

By *[Signature]*
DEPT.

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 7,747.03 1000-104-010-4101
[Signature] Account
Director of Finance 5/19/14
Date

NORFOLK, VIRGINIA

BCM

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO PERSONAL TOUCH HOMECARE OF VA, INC. BASED UPON THE OVERPAYMENT OF BUSINESS LICENSE TAXES FOR THE YEAR 2014.

- - -

WHEREAS the Commissioner of the Revenue has determined that business license taxes were erroneously overpaid by Personal Touch Homecare of VA, Inc. for tax year 2014, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$7,747.03, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$7,747.03 is hereby appropriated for a refund to Personal Touch Homecare of VA, Inc. for tax year 2014;

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to refund to Personal Touch Homecare of VA, Inc. in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:

Personal Touch Homecare of VA, Inc.

Account Number
97447/016966

April 25, 2014

Overview:

Personal Touch Homecare of VA, Inc., (PTH), overpaid its 2014 business license. PTH used the professional & real estate rate of \$0.58/\$100 instead of their correct rate of \$0.36/\$100 for repair, personal & business services.

In compliance with Norfolk Code § 24-7, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Financial Impact:

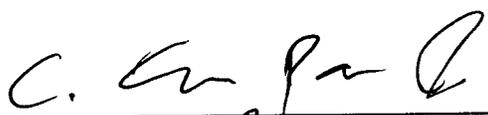
The refund reduces the **Business License** revenue by **\$7,747.03** for fiscal year 2014.

Conclusion:

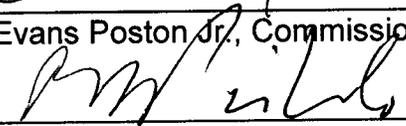
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the **Business License** tax overpayment of **\$7,747.03**.

Certification

I, C. Evans Poston Jr., Commissioner of the Revenue for the City of Norfolk, certify that PTH is due a refund in the amount of **\$7,747.03** plus interest as specified by Norfolk City Code 24-25.3(1)f due to the overpayment of the Business License tax for the year 2014.



C Evans Poston Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney

4/28/14

Date

5/7/14

Date